Previous references.

File No. 41 of 03-04

1903.

Serial Nos. 1—6

(Sep. Rev.)

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 — 6

Part B. for

SUBJECT.

Memorandum on the Excise Administration in Mysore. and Mr. Meyer's memorandum on the Excise Administration in India

Table of Contents.

Sl.1. No. 105/32 dy. 24-7-03. From the Excise Comm.r.
Requesting for copies of the Meyer's memorandum on Excise
Ex.70. Administration in India, received by Govt. every year for
✓ reference in his Office.

Sl.2. No. Ex. 144 dy. 14-8-03. To the Excise Comm.r
Stating that the book does not seem to be an Annual publication &
enquiring if he knows there are later publications than the one
supplied to him on 11-10-01.

Sl.3. No. 1798/80 dy. 21-8-03 From the Excise Comm.r
Requesting for a copy of each of the 2nd & 3rd. Editions of the Meyers
Ex.108 memorandum for reference
✓

Sl.4. G. R. S. 58 No. Ex. 183 dy. 29-8-03. To. F. A. Resident.
Requesting for 2 copies of the 2nd & 3rd Editions of Mr. Meyers memoran
✓ on Excise Administration in India relating to Opium, liquors & hemp etc

Sl.5. N. 44 dy. 5-9-03. From F. A. Resident.
opies of Mr. Meyer's ~~Com~~ memorandum on the Excise.

Coorh

~~Office of the Dewan~~ of Mysore.

Genl & Rev. Secretariat

File No. (if any)

Directions.

No., date and purport of receipts to be entered in red, and office note in black ink in order of dates.—To be written only on one side, and inside the ~~line~~ of margin.

Office Note. 1

Branch Secret

Subject Mayor's memorandum on Secret Service Work in India

In the suggestion of the Secret Service Committee 2 Copies of this publication were obtained from the Residency at Calcutta upon. One copy of it was sent to the Secret Committee & the other to D.C.B. (Non Regulation Act) Subsequent to this no copies were received. There is now a request for the subsequent issues of this publication -

Submitted for orders as to whether a request may be sent to the Residency or the Secret Committee is informed that no copies are required here

Submitted with Secretary's Memo dated 4/8/03

4/8/03

has been a 3rd Edn of
this book

He also requires a copy of
the 2nd Edn of his book on
Opium —

A draft to the Residency
is called for accordingly

True
28.8.03

Draft worked off
19/9/03

The draft was issued on the 5th Sept 1839 [illegible]

In response to the requisition the
Residency have sent two copies of the Memorandum
on the Excise Administration:

2nd Edn of the memorandum on Opium
3rd Edn of Hemp Drugs
do — Intoxicating liquors

× No 4264 dy: 5. 9. 03

Sent with a draft docket forwarding
original to the Excise Commr in Upper

PK 12/9/03.

A memorandum on the

Administration of Excise Revenue —

in Mysore

1899 - 1900

MYSORE.

1. *Excise Revenue.*—The Excise Revenue of the Mysore State for the year 1899-1900 was realized under the following main heads:—

Head.		Receipts in lakhs of rupees.	Percentage to total receipts.
(1) Arrack and other Country Spirits	...	18,90,107	51·93
(2) Toddy	...	16,40,273	45·08
(3) Country Beer	...	5,493	0·16
(4) Imported Foreign Liquors	...	3,160	0·08
(5) Ganja and its preparation (Majum)	...	57,922	1·59
(6) Opium		38,180	1·04
(7) Miscellaneous		4,205	0·12
	Total	36,39,340	100·00

2. *Law regulating Liquor Traffic.*—The liquor traffic was regulated by the Excise Act, XXII of 1881, as amended by Act VI of 1885, and introduced into Mysore by Regulation III of 1885, and the Rules framed thereunder, and also by Act XVI of 1863 (Methylated Spirits Act), as extended to Mysore by Regulation II of 1885, and the Rules framed thereunder. The hemp drugs traffic was regulated by the aforesaid Act XXII of 1881, and the Rules framed thereunder; and the opium traffic by the Opium Act, I of 1878, and the Rules framed thereunder.

ARRACK AND OTHER COUNTRY-SPIRITS.

3. *Definition of Country Spirit.*—The word "Arrack" is applied to the country spirit at 20° under-proof or 30° under-proof, manufactured at the Government Central Distillery, Bangalore. The former is the authorized strength of the arrack which is sold to consumers in retail shops, and the latter is permitted to be sold only where there is a demand for it. Rectified or double-distilled spirits are also manufactured in the aforesaid distillery, from which local brandy, whisky, rum, and milk-punch are prepared. Spirits are also methylated for commercial purposes.

4. *Method of Manufacture.*—Country spirits are now manufactured in a powerful still called "Coffey's Still" from fermented worts or wash of molasses and vellum bark (*acacia leucophlæa*) and propagated yeast.

5. *Collection of Still-head Duty.*—The still-head duty on arrack and other country spirits is levied under what is called the "Central Distillery System."

6. *Description of Central Distillery System.*—The Central Distillery is a walled enclosure with the requisite buildings inside for storing worts or wash and other distilling materials and liquors; and its construction and maintenance, as well as those of tanks and pipes for supply of water, are at the expense of Government. The exclusive privilege of manufacturing in it arrack and other country spirits and supplying the same for retail vend, is disposed of by tender for such fixed period as may be ordered by Government. The price at which arrack is supplied under the present contract is $6\frac{1}{3}$ annas per gallon of 20° U. P. By a separate agency the liquor is carried *free of duty* to the depôts attached to the Distillery, and established in convenient centres for distribution for retail vend. All the Distillery appliances are provided by manufacturers themselves. The manufacturers pay a monthly rent of Rs. 500 for the Distillery buildings and the water-supply afforded therein. Before the requisite supplies are removed from the Distillery or the depôts attached thereto, a still-head duty of Rs. $4\frac{3}{4}$ per gallon of 20° under-proof and proportionately for other strengths should be prepaid to the Government Local Treasuries, and the price of the liquors should be paid to the manufacturers at their contract rates. The privilege of retail vend is separately disposed of either for each individual shop as an independent shop by itself or for a defined vend area comprising a group of a small number of shops.

7. *Supervision over the Distillery.*—The supervising establishment at the Distillery consists of 2 Excise Supervisors, 1 Accountant, 2 Sub-Inspectors, 2 naiks, 9 peons, and 1 sweeper. The Supervisors are required to see that the premises and vessels are kept clean, to watch the fermenting worts or wash, to inspect the materials used by the manufacturers for distillation, to allow only good articles to be used for the preparation of worts or wash and only sound and properly fermented wash to go into the still, and to keep strict control over distillation. Their most important duty is to issue the spirits at the prescribed strengths using the instruments provided for the purpose. They have to store all liquors securely and prevent all surreptitious removal and to issue passes for consignments of liquors to be removed from the Distillery.

8. *Number of Retail Shops.*—The number of retail shops was 861. The ratio of shops to the villages, population and area was 1 shop for 18 villages, 5,072 inhabitants and 29 square miles.

9. *Total Issues of Spirits and Incidence.*—The total quantity of spirits issued from the Government Central Distillery and Bonded Depôts attached thereto on prepayment of still-head duty was 325,563 gallons in terms of 20° under-proof, the incidence per head of population being 3·4 drams.

10. *Gross Receipts and Incidence.*—The gross receipts from still-head duty and shop rents amounted to Rs. 18,90,107, the incidence of taxation per head of population being Rs. 0-6-2.

COUNTRY FERMENTED LIQUORS.

11. *Toddy.*—Toddy (known in the north of India as *tari*) is the sap of different kinds of the palm.

12. *Unfermented Toddy.*—Unfermented toddy is exempted from the provisions of the aforesaid Excise Act; but no unfermented toddy is manufactured, no jaggory or molasses being now made from sweet toddy in the Mysore State.

13. *Fermented Toddy.*—Shop rent as determined by auction sale plus a fixed tax on each tree tapped from the revenue from this source.

14. *Tree-tax System.*—Under the Tree-tax System, the right of vending toddy in each individual shop or group of shops according to local circumstances in regard to the distance of toddy-yielding trees from the shops, is sold by public auction, on condition that the licensees of the shops shall pay the purchase money or rent of the shops in equal monthly instalments commencing from 1st July of the year to which the licenses relate; that they shall draw toddy from the trees in the groves assigned to the shops; that they shall be at liberty to draw toddy from trees in private lands under arrangements between themselves and the owners of such lands; that they shall not sell toddy to the public at less than the retail rates fixed by Government; and that they shall not draw toddy from any tree without a tapping license therefor to be obtained by payment of tree-tax at the following rates:—

Description of trees.	Rates of tree-tax including local cess per tree per annum.		
	Rs.	a.	p.
Date	1	1	0
Cocoanut	2	2	0
Palmyra	1	9	6
Bagani (wild sago)	1	9	6
Dadasal (Arenga Wightii)	0	8	6

In addition to the above tree-tax, a tree-rent at annas 4 per tree per annum with a local cess thereon is levied on Government trees and is credited to the Departments to which the trees belong, *e. g.*, to the Forest Department for trees standing on Forest reserves.

15. *Arrangements with Madras Government and Civil and Military Station of Bangalore for Mutual supply of Toddy.*—Under an arrangement with the Madras Government, the tree-tax on the trees in the Madras Presidency tapped for consumption in the Mysore State, is credited to the Mysore Government, and *vice versa*, the rate being the highest in force on either side of the frontier. The same principle has been adopted in regard to the supply of toddy to the shops in the Civil and Military Station of Bangalore.

16. *Description of Toddy in use.*—In the *maidan* taluks the toddy extracted from date palm (*phœnix sylvestris*) is generally consumed, the toddy extracted from cocoanut (*cocusnucifera*) and palmyra palm (*borassus flabelliformis*) being consumed to a smaller extent; and in the *malnad* taluks, the toddy drawn from bagani or wild sago palm (*caryota urens*) is chiefly consumed.

17. *Toddy Shops.*—The toddy shops open during the year under report, numbered 2,943; the ratio of the same to the villages, population and area, being 1 shop to 6 villages, 1,646 inhabitants, and 9·5 square miles.

18. *Number of Trees Tapped.*—The total number of toddy-yielding trees tapped was 521,653.

19. *Toddy Consumption.*—The consumption of date toddy, amounted to 12,840,840 gallons, the incidence per head of population being 2·6 gallons.

20. *Gross Revenue from Toddy.*—The total receipts from toddy amounted to Rs. 16,40,273, the incidence per head of population being Rs. 0-5-3.

21. *Country Beer.*—No breweries exist in the Mysore State, excluding the Civil and Military Station of Bangalore. The country beer taverns in the Bangalore City are put up to public auction and sold to the approved highest bidders, on condition that they shall sell therein any approved country beer manufactured in the Civil and Military Station of Bangalore or on the Nilgiris or in any other approved brewery in India; and that the licensees shall, in addition to shop rent, pay the prescribed duty of 2 annas per gallon of beer brought by them to the shops. The total consumption of country beer amounted to 14,680 gallons. The total receipts amounted to Rs. 5,493.

22. *Akkibhoja* (rice beer).—In some malnad tracts a fermented liquor called Akkibhoja is manufactured and sold. In the preparation of it some intoxicating ingredients substances, including ganja, are used.

NOTE.—Akkibhoja has recently been brought under the Excise Laws. Each shop has to be licensed and has to pay a license fee of Rs. 5 or Rs. 10 according to importance. *i. e.*, consumption it.

IMPORTED FOREIGN LIQUORS.

23. *Imported Foreign Liquors.*—The foreign spirits and foreign fermented liquors permitted to be sold in this State are those manufactured in Europe, America or Australia and imported into Mysore after due payment of duty to the British Government. The revenue from fixed license fees amounted to Rs. 3,160.

HEMP DRUGS.

24. *Ganja and its preparation Majum.*—The monopoly of the wholesale vend of Ganja and its preparation Majum is disposed of by tender under the minimum annual revenue guaranteed system, for such fixed period as may be ordered by Government. The wholesale vendors have to pay duty to Government at the prescribed rates on Ganja and Majum sold by them to retail vendors. The wholesale and retail prices have also been fixed by Government. The total consumption of Ganja and Majum amounted to 18,748 seers; and the total receipts to Rs. 57,922

OPIUM.

25. *Opium Administration.*—The requisite supplies of opium for sale in retail shops are obtained from time to time from the Opium Agent at Malwa

and deposited in Government Treasuries, from which retail dealers purchase the quantities required to meet the public demand. The opium consumption amounted to 3,453 seers; and receipts to Rs. 38,180.

LOCATION OF SHOPS.

26. *Location of Shops.*—The Excise shops of all kinds are located in places where they are wanted to meet the legitimate demands of the public. When new shops are applied for, the inhabitants of the locality are consulted before they are granted.

27. *General Administration.*—The direction and control of Excise Revenue are exercised by the Excise Commissioner; and the Excise Administration of Districts is carried on by the Deputy Commissioners of Districts under the general control of the Excise Commissioner. The departmental work of the subordinate Excise Officers is supervised by the Deputy Excise Commissioner and four Divisional Officers, each Division consisting of two Districts. Under them is a Subordinate Executive Staff consisting of Supervisors, Inspectors, Sub-Inspectors, Tree-Examiners, and Tree-Markers. The functions of these officials are the protection and realization of Excise revenue, the prevention and detection of illicit distillation and smuggling of contraband liquors, clandestine cultivation of ganja hemp and poppy, illicit tapping of toddy-yielding trees, illicit sales of liquors and drugs, the examination of depôts and shops and liquors and drugs sold in them, and the marking of licensed toddy-yielding trees. The auction sales of the right of vend of liquors of all descriptions and drugs are, as a rule, conducted by the Revenue Officers, assisted by Excise Officers.

28. *Incidence of total Excise Revenue.*—The gross receipts under all heads, aggregated Rs. 36,39,340, the incidence per head of population being Rs. 0-12-0 as per Census of 1891 and as per Preliminary Census of 1901 10 annas and 8 pies.

P. N. PURNAIYA,
Excise Commissioner in Mysore.

Bangalore,
Dated 18th June 1901.

M.C.C.-15-75-1-7-01.

My dear Secretary Lyon

I return the inclosed memorandum about the Space Administrator. I have kept two copies. I think it will do very well. The Committee is expecting report to-day I suppose you will send them a few copies.

I have not read the Energy Book & I shall return it when Crawford has done with it.

Ever sincerely Yours
W. H. Seward

have obtained his
permission – dear y
you have nodoubt
in a day or two
Hope you have
shaken off fever –
Yours
very sincerely
Arthur Thomson

29. VI. 01

The second and sentence in the 5th line from bottom reading from "the present contract rate" to "quit" after the second sentence in the same para which seems a more appropriate place and is amended as noted in the margin of the proof to read "The time at which arrack is supplied under the present contract &c

Para 7. 3rd sentence is altered to be clearer in its meaning

22nd April 1907
Brussels

My dear Sir

I return the Ms. proof corrected and slightly altered in some places adopting your alterations also. Details are noted below

See side head
In the 6th line from bottom on page 1 I prefer to retain and "prepaid instead of the commuted and paid

See side page
Para. 13 - page 2
I think "from" would be

better than "represent" in
your connection. which being
an improvement on the
original, is adopted
5 Para 14 on page 2.

The last-four lines are
omitted. The memo was
originally prepared with
reference to the latest-reported
years fact. But for the
purpose for which the memo
is wanted - the sentence
maybe more appropriately
omitted

Subd to 2d Mr

The corrected proof has been sent to Mr Leonard who has promised to send clean copies to you direct

I therefore submit the file herewith, so that it may be ready at hand when printed copies come.

22/6/01

Rec'd 22/6

Para 15 The sentence
As a consequence ...
is vacant and shall be filled ...
under an arrangement
with the Madras Govt. the
Resident in the Nizam's
Dominions ... Table
for consumption in the
Nizam's State ...

Para 16 The sentence
The Govt. ... enhanced ...
Coconut ...
is retained the phrase
very rarely consumed

words

I have sent you
to work this evening

yours very sincerely

R. Tennant

C. Edwards Lewis

Member Council

being altered into "cocoanut
to a smaller extent -
It is not the fact that cocoanut
& palmyra both are very
rarely consumed
The original draft - is an
error for hundreds of
cocoanut & palmyra
trees are marked

The rest are minor
& corrections &
omissions of superfluous

GOVERNMENT OF MYSORE

Bangalore
19th June 1901

My dear Sir,

As desired by you, I have prepared for the perusal of Mr Crawford a memorandum on Mysore Excise adopting last year's Excise figures, on the lines of Mr Meyer's memorandum and trust it may be acceptable. If put in print, the bulk will not be more than what is allowed for a Province in Mr

Meyer's Book Imperial
Land a Fifty Revenue
about 36 (acres) as about
that of N W Provinces

I have an older
1898
edition of Meyer's Book
and I am putting with
figures from the later Edn
you sent Kindly permit
me to return the later

19/6/16.

Dear Mr Naujmedanjee

Will you kindly write to Mr Leonard a DO requesting him to be so good as to have the accompanying Memo put in the drawer, a copy or two of this proof being sent to me for approval by tomorrow noon. Please tell him that the matter is urgent & that I shall be thankful if he will attend to it immediately.

Yours Sincerely

I was in America
a Hospital Patient
else I should have
sent this in earlier

Yours very sincerely
B. Simmons

Summa Zyngas

Rec'd 1/7/01.

D.C. sent to Mr. Leaser requesting him to send 25 copies. HC 1/7/01

12 copies rec'd to 2nd Cr
The rest kept in the Office
HC
21/7/01

Corrected Draft

St Court Paris 29 Dec.

Please correct and strike off and send me 6 clean copies & White Lists. We will have them ready for you

HC
29/12/01

Jones 30/12/01

Thanks. Mr Duncan wants a few copies & our office should have some - A two dozen copies may be struck off & the type broken up. Let me have 12 blue ones please

Brinsmead 29/12/01

HEMP DRUGS.

24. *Ganja and its preparation Majum.*—The monopoly of the wholesale vend of Ganja and its preparation Majum is disposed of by tender under the minimum annual revenue guaranteed system, for such fixed period as may be ordered by Government. The wholesale vendors have to pay duty to Government at the prescribed rates on Ganja and Majum sold by them to retail vendors. The wholesale and retail prices ~~were~~ also fixed by Government. The total consumption of Ganja and Majum amounted to 18,748 seers; and the total receipts to Rs. 57,922.

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28. *Incidence of total Excise Revenue.*—The gross receipts under all heads ~~having~~ aggregated Rs. 36,39,340, the incidence per head of population ~~was~~ Rs. 0-12-0, as ~~calculated on the population ascertained by the~~ Census of 1891.

~~Note.—Adapting to the figures of the Preliminary Census of 1901, the incidence will be~~ 10 annas and 8 pies ~~for a population of 5,448,923 souls~~.

P. N. PURNAIYA,
Excise Commissioner in Mysore.

Bangalore,
Dated 18th June 1901.

15. *Arrangements with Madras Government and Civil and Military Station of Bangalore for Mutual Supply of Toddy.*—~~As a consequence of the introduction of the Tree-tax System of the Administration of Toddy Revenue~~, an arrangement ~~was arrived at~~ with the Madras Government, ~~under which~~ the tree-tax on ~~toddy produced by the trees in the Madras Presidency but consumed in the Mysore State~~, is credited to Mysore Government, and *vice versa*, ~~the~~ the rate ~~of tree-tax to be paid in such cases~~ being the highest in force on either side of the frontier. The same principle has been adopted in regard to the supply of toddy to the shops in the Civil and Military Station of Bangalore.

16. *Description of Toddy in use.*—In the *maidan* taluks the toddy extracted from date palm (*phœnix sylvestris*) is generally consumed, the toddy extracted from cocoanut (*cocos nucifera*) and palmyra palm (*borassus flabelliformis*) being ~~very rarely~~ consumed; and in the *malnad* taluks, the toddy drawn from bagani or wild sago palm (*caryota urens*) is chiefly consumed. ~~The dadasal palm (*arenga wightii*) is not yet tapped in the Mysore State, the trees not being situated in convenient tracts.~~

17. *Toddy Shops.*—The toddy shops opened during the year under report numbered 2,943, the ratio of the same to the villages, population and area, being 1 shop to 6 villages, 1,646 inhabitants, and 9·5 square miles.

18. *Number of Trees Tapped.*—The total number of toddy-yielding trees tapped was 521,653.

19. *Toddy Consumption.*—The consumption of date toddy, ~~which was mostly consumed~~, amounted to 12,840,840 gallons, the incidence per head of population being 2·6 gallons.

20. *Gross Revenue from Toddy.*—The total receipts from toddy amounted to Rs. 16,40,273, the incidence per head of population being Rs. 0-5-3.

21. *Country Beer.*—No breweries exist in the Mysore State, excluding the Civil and Military Station of Bangalore. The country beer taverns in the Bangalore City are put up to public auction and sold to the approved highest bidders, on condition that they shall sell therein any approved country beer manufactured in the Civil and Military Station of Bangalore or on the Nilgiris or in any other approved brewery in India; and that the licensees shall, in addition to shop rent, pay the prescribed duty of 2 annas per gallon of beer brought by them to the shops. The total consumption of country beer amounted to 14,680 gallons. The total receipts amounted to Rs. 5,493.

22. *Akkibhoja* (rice beer).—In some malnad tracts a fermented liquor called Akkibhoja is manufactured and sold. In the preparation of it some intoxicating substances, including ganja, are used. ~~It has been recommended to Government that this liquor should be brought~~* ~~within the purview of the Excise Act.~~

*Note.—Akkibhoja has ~~since~~ recently been brought under the Excise Laws ~~by Notification of Government No. 9111—R. F. 90-93, dated 13th May 1901~~. Each shop has to be licensed and has to pay a license fee of Rs. 5 or Rs. 10 according to its importance, *i. e.*, consumption in it.

IMPORTED FOREIGN LIQUORS.

23. *Imported Foreign Liquors.*—The foreign spirits and foreign fermented liquors permitted to be sold in this State are those manufactured in Europe, America or Australia and imported into Mysore after due payment of duty to the British ~~Indian~~ Government ~~at the port of importation in India. In view to prevent the licensees of such liquor shops from selling, under color of such licenses, spurious brands, the Deputy Commissioners of Districts are required to exercise the greatest care possible in admitting into the licenses any brands not imported *intact* from Europe, America or Australia, so as not to admit into them any brands bottled in India without the previous sanction of the Government, which is granted on the execution of a guarantee by the licensees that no country liquor in any shape enters into the composition of such brands.~~ The revenue ~~from these liquors was derived~~ from fixed license fees. ~~The total receipts~~ amounted to Rs. 3,160.

7. *Supervision over the Distillery.*—The supervising establishment at the Distillery consists of 2 Excise Supervisors, 1 Accountant, 2 Sub-Inspectors, 2 naiks, 9 peons, and 1 sweeper. The Supervisors are required to see that the premises and vessels are kept clean, to watch the fermenting worts or wash, to inspect the materials used by the manufacturers for distillation, to allow only good articles to be used for the preparation of worts or wash and only sound and properly fermented wash to go into still, and to keep strict control over distillation. Their most important ~~function is to correctly assess the liquor to duty after hydrometric tests~~. They have to store all liquors securely and prevent all surreptitious removal and to issue passes for consignments of liquors to be removed from the Distillery.

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COUNTRY FERMENTED LIQUORS.

11. *Toddy.*—Toddy (known in the north of India as *tari*) is the sap of different kinds of the palm.

12. *Unfermented Toddy.*—Unfermented toddy is exempted from the provisions of the aforesaid Excise Act; but no unfermented toddy is manufactured, ~~as~~ no jaggory or molasses is now ~~manufactured~~ being made from sweet toddy in the Mysore State.

13. *Fermented Toddy.*—~~Fermented toddy is taxed by means of rents payable for the right of retail vend, which are determined by the results of the auction sales of the retail shops and also by means of the *Tree-tax System*, under which a fixed tax is charged for every tree from which it is intended to draw toddy.~~

14. *Tree-tax System.*—Under the Tree-tax System, the right of vending toddy in each individual shop or group of shops according to local circumstances in regard to the distance of toddy-yielding trees from the shops, is sold by public auction, on condition that the licensees of the shops shall pay the purchase money or rent of the shops in equal monthly instalments commencing from 1st July of the year to which the licenses relate; that they shall draw toddy from the trees in the groves assigned to the shops; that they shall be at liberty to draw toddy from trees in private lands under arrangements between themselves and the owners of such lands; that they shall not sell toddy to the public at less than the retail rates fixed by Government; and that they shall not draw toddy from any tree without a tapping license therefor to be obtained by payment of tree-tax at the following rates:—

Description of trees.	Rates of tree-tax including local cess per tree per annum Rs.	a.	p.
Date	1	1	0
Cocoanut	2	2	0
Palmyra	1	9	6
Bagani (wild sago)	1	9	6
Dadasal (Arenga Wightii)	0	8	6

In addition to the above tree-tax, tree-rent at annas 4 per tree per annum, with a local cess thereon ~~shall be paid for~~ Government trees ~~to be~~ credited to the ~~respective~~ Departments to which the trees belong, *e. g.*, to the Forest Department for trees standing on Forest reserves. ~~This right was, however, waived by Government for the year under report, except in regard to Government trees tapped for the supply of shops in the Civil and Military Station of Bangalore, and those in the Madras Presidency.~~

~~(NOTE.—It is ordered to be enforced from 1901-1902.)~~

(corrected draft)

MYSORE.

1. *Excise Revenue.*—The Excise Revenue of the Mysore State for the year 1899-1900 was realized under the following main heads:—

Head.	Receipts in lakhs of rupees.	Percentage to total receipt.
(1) Arrack and other Country Spirits ...	18,90,107	51·93
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(5) Ganja and its preparation (Majum) ...	57,922	1·59
(6) Opium	38,180	1·04
(7) Miscellaneous	4,205	0·12
Total ...	36,39,340	100·00

2 *Law regulating Liquor Traffic.*—The liquor traffic was regulated by the Excise Act, XXII of 1881, as amended by Act VI of 1885, and introduced into Mysore by Regulation III of 1885, and the Rules framed thereunder, and also by Act XVI of 1863 (Methylated Spirits Act), as extended to Mysore by Regulation II of 1885, and the Rules framed thereunder. The hemp drugs traffic was regulated by the aforesaid Act XXII of 1881, and the Rules framed thereunder; and the opium traffic by the Opium Act I of 1878, and the Rules framed thereunder.

ARRACK AND OTHER COUNTRY SPIRITS.

3. *Definition of Country Spirit.*—The word "Arrack" is applied to the country spirit at 20° under-proof or 30° under-proof, manufactured at the Government Central Distilllery, Bangalore. The former is the authorized strength of the arrack which is sold to consumers in retail shops, and the latter is permitted to be sold only where there is a demand for it. Rectified or double-distilled spirits are also manufactured in the aforesaid distillery, from which local brandy, whisky, rum, and milk-punch are prepared. Spirits are also methylated for commercial purposes.

4. *Method of Manufacture.*—Country spirits are now manufactured in a powerful still called "Coffey's Still", from fermented worts or wash of molasses and vellum bark (*acacia leucophlæa*) and propagated yeast.

5. *Collection of Still-head Duty.*—The still-head duty on arrack and other country spirits is levied under what is called the "Central Distillery System."

6. *Description of Central Distillery System.*—The Central Distillery is a walled enclosure with the requisite buildings inside for storing worts or wash and other distilling materials and liquors; and its construction and maintenance, as well as those of tanks and pipes for supply of water, are at the expense of Government. The exclusive privilege of manufacturing in it arrack and other country spirits and supplying the same for retail vend, is disposed of by tender for such fixed period as may be ordered by Government. By a separate agency the liquor is carried *free of duty* to the depôts attached to the Distillery, and established in convenient centres for distribution for retail vend. All the Distillery appliances are provided by manufacturers themselves. The manufacturers pay a monthly rent of Rs. 500 for the Distillery buildings and the water-supply afforded therein. Before the requisite supplies are removed from the Distillery or the depôts attached thereto, a still-head duty of Rs. $4\frac{3}{4}$ per gallon of 20° under-proof and proportionately for other strengths should be prepaid to the Government Local Treasuries, and the price of the liquors should be paid to the manufacturers at their contract rates. ~~The present contract rate is $6\frac{1}{3}$ annas per gallon of 20° under-proof.~~ The privilege of retail vend is separately disposed of either for each individual shop as an independent shop by itself or for a defined vend area comprising a group of a small number of shops.

The price at which arrack is supplied under the present contract is $6\frac{1}{3}$ annas per gallon of 20° U.P.

MYSORE

1. *Excise Revenue.*—The Excise Revenue of the Mysore State for the year 1899-1900 was realized under the following main heads:—

	Head.	Receipts in lakhs of rupees.	Percentage to total receipt.
(1)	Arrack and other Country Spirits	18,90,107	51·93
(2)	Toddy ...	16,40,273	45·08
(3)	Country Beer ...	5,493	0·16
(4)	Imported Foreign Liquors ...	3,160	0·08
(5)	Ganja and its preparation (Majum) ...	57,922	1·59
(6)	Opium ...	38,180	1·04
(7)	Miscellaneous ...	4,205	0·12
	Total	36,39,340	100·00

2. *Law regulating Liquor Traffic.*—The liquor traffic was regulated by the Excise Act, XXII of 1881, as amended by Act VI of 1885, and introduced into Mysore by Regulation III of 1885, and the Rules framed thereunder, and also by Act XVI of 1863 (Methylated Spirits Act), as extended to Mysore by Regulation II of 1885, and the Rules framed thereunder. The hemp drugs traffic was regulated by the aforesaid Act XXII of 1881, and the Rules framed thereunder; and the opium traffic by the Opium Act, I of 1878, and the Rules framed thereunder.

ARRACK AND OTHER COUNTRY SPIRITS.

Definition of Country Spirit.—The word "Arrack" is applied to the country spirit at 20° under-proof or 30° under-proof, manufactured at the Government Central Distilllery, Bangalore. The former is the authorized strength of the arrack which is sold to consumers in retail shops, and the latter is permitted to be sold only where there is a demand for it. Rectified or double-distilled spirits are also manufactured in the aforesaid distillery, from which local brandy, whisky, rum, and milk-punch are prepared. Spirits are also methylated for commercial purposes.

4. *Method of Manufacture.*—Country spirits are now manufactured in a powerful still called "Coffey's Still" from fermented worts or wash of molasses and vellum bark (*acacia leucophlæa*) and propagated yeast.

5. *Collection of Still-head Duty.*—The still-head duty on arrack and other country spirits is levied under what is called the "Central Distillery System."

6. *Description of Central Distillery System.*—The Central Distillery is a walled enclosure with the requisite buildings inside for storing worts or wash and other distilling materials and liquors; and its construction and maintenance, as well as those of tanks and pipes for supply of water, are at the expense of Government. The exclusive privilege of manufacturing in it arrack and other country spirits and supplying the same for retail vend, is disposed of by tender for such fixed period as may be ordered by Government. By a separate agency the liquor is carried *free of duty* to the depôts attached to the Distillery, and established in convenient centres for distribution for retail vend. All the Distillery appliances are provided by manufacturers themselves. The manufacturers pay a monthly rent of Rs. 500 for the Distillery buildings and the water-supply afforded therein. Before the requisite supplies are removed from the Distillery or the depôts attached thereto, a still-head duty of Rs. $4\frac{3}{4}$ per gallon of 20° under-proof and proportionately for other strengths should be prepaid to the Government Local Treasuries, and the price of the liquors should be paid to the manufacturers at their contract rates. The present contract rate is $6\frac{1}{3}$ annas per gallon of 20° under-proof. The privilege of retail vend is separately disposed of either for each individual shop as an independent shop by itself or for a defined vend area comprising a group of a small number of shops.

15. *Arrangements with Madras Government and Civil and Military Station of Bangalore for Mutual Supply of Toddy.*—As a consequence of the introduction of the Tree-tax System of the Administration of Toddy Revenue, an arrangement was arrived at with the Madras Government, under which the tree-tax on toddy produced by the trees in the Madras Presidency but consumed in the Mysore State, is credited to Mysore Government, and *vice versa*,—the rate of tree-tax to be paid in such cases being the highest in force on either side of the frontier. The same principle has been adopted in regard to the supply of toddy to the shops in the Civil and Military Station of Bangalore.

16. *Description of Toddy in use.*—In the *maidan* taluks the toddy extracted from date palm (*phœnix sylvestris*) is generally consumed, the toddy extracted from cocoanut (*cocos nucifera*) and palmyra palm (*borossus flabelliformis*) being very rarely consumed; and in the *malnad* taluks, the toddy drawn from bagani or wild sago palm (*caryota ureus*) is chiefly consumed. The dadasal palm (*arenga wightie*) is not yet tapped in the Mysore State, the trees not being situated in convenient tracts.

17. *Toddy Shops.*—The toddy shops opened during the year under report numbered 2,943, the ratio of the same to the villages, population and area, being 1 shop to 6 villages, 1,646 inhabitants, and 9·5 square miles.

18. *Number of Trees Tapped.*—The total number of toddy-yielding trees tapped was 521,653.

19. *Toddy Consumption.*—The consumption of date toddy, which was mostly consumed, amounted to 12,840,840 gallons, the incidence per head of population being 2·6 gallons.

20. *Gross Revenue from Toddy.*—The total receipts from toddy amounted to Rs. 16,40,273, the incidence per head of population being Rs. 0-5-3.

21. *Country Beer.*—No breweries exist in the Mysore State, excluding the Civil and Military Station of Bangalore. The country beer taverns in the Bangalore City are put up to public auction and sold to the approved highest bidders, on condition that they shall sell therein any approved country beer manufactured in the Civil and Military Station of Bangalore or on the Nilgiris or in any other approved brewery in India; and that the licensees shall, in addition to shop rent, pay the prescribed duty of 2 annas per gallon of beer brought by them to the shops. The total consumption of country beer amounted to 14,680 gallons. The total receipts amounted to Rs. 5,493.

22. *Akkibhoja* (rice beer).—In some malnad tracts a fermented liquor called Akkibhoja is manufactured and sold. In the preparation of it some intoxicating substances, including ganja, are used. It has been recommended to Government that this liquor should be brought within the purview of the Excise Act

*Note.—Akkibhoja has since been brought under the Excise Laws by Notification of Government No. 9111-R. F. 90-93, dated 13th May 1901. Each shop has to be licensed and has to pay a license fee of Rs. 5 or Rs. 10 according to its importance, *i. e.*, consumption in it.

IMPORTED FOREIGN LIQUORS.

23. *Imported Foreign Liquors.*—The foreign spirits and foreign fermented liquors permitted to be sold in this State are those manufactured in Europe, America or Australia and imported into Mysore after due payment of duty to the British Indian Government at the port of importation in India. In view to prevent the licensees of such liquor shops from selling, under color of such licenses, spurious brands, the Deputy Commissioners of Districts are required to exercise the greatest care possible in admitting into the licenses any brands not imported *intact* from Europe, America or Australia, so as not to admit into them any brands bottled in India without the previous sanction of the Government, which is granted on the execution of a guarantee by the licensees that no country liquor in any shape enters into the composition of such brands. The revenue from these liquors was derived from fixed license fees. The total receipts amounted to Rs. 3,160.

7. *Supervision over the Distillery.*—The supervising establishment at the Distillery consists of 2 Excise Supervisors, 1 Accountant, 2 Sub-Inspectors, 2 naiks, 9 peons, and 1 sweeper. The Supervisors are required to see that the premises and vessels are kept clean, to watch the fermenting worts or wash, to inspect the materials used by the manufacturers for distillation, to allow only good articles to be used for the preparation of worts or wash and only sound and properly fermented wash to go into still, and to keep strict control over distillation. Their most important function is to correctly assess the liquor to duty after hydrometric tests. They have to store all liquors securely and prevent all surreptitious removal and to issue passes for consignments of liquors to be removed from the Distillery.

8. *Number of Retail Shops.*—The number of retail shops opened during the year was 861. The ratio of shops to the villages, population and area was 1 shop for 18 villages, 5,072 inhabitants and 29 square miles.

9. *Total Issues of Spirits and Incidence.*—The total quantity of spirits issued from the Government Central Distillery and Bonded Depôts attached thereto on prepayment of still-head duty was 325,563 gallons in terms of 20° under-proof, the incidence per head of population being 3·4 drams.

10. *Gross Receipts and Incidence.*—The gross receipts from still-head duty and shop rents amounted to Rs. 18,90,107, the incidence of taxation per head of population being Rs. 0-6-2.

COUNTRY FERMENTED LIQUORS.

11. *Toddy.*—Toddy (known in the north of India as *tari*) is the sap of different kinds of the palm.

12. *Unfermented Toddy.*—Unfermented toddy is exempted from the provisions of the aforesaid Excise Act; but no unfermented toddy is manufactured, as no jaggory or molasses is now manufactured from sweet toddy in the Mysore State.

13. *Fermented Toddy.*—Fermented toddy is taxed by means of rents payable for the right of retail vend, which are determined by the results of the auction sales of the retail shops and also by means of the *Tree-tax System*, under which a fixed tax is charged for every tree from which it is intended to draw toddy.

14. *Tree-tax System.*—Under the Tree-tax System, the right of vending toddy in each individual shop or group of shops according to local circumstances in regard to the distance of toddy-yielding trees from the shops, is sold by public auction, on condition that the licensees of the shops shall pay the purchase money or rent of the shops in equal monthly instalments commencing from 1st July of the year to which the licenses relate; that they shall draw toddy from the trees in the groves assigned to the shops; that they shall be at liberty to draw toddy from trees in private lands under arrangements between themselves and the owners of such lands; that they shall not sell toddy to the public at less than the retail rates fixed by Government; and that they shall not draw toddy from any tree without a tapping license therefor to be obtained by payment of tree-tax at the following rates:—

Description of trees.	Rates of tree-tax including local cess per tree per annum. Rs.	a.	p.
Date	1	1	0
Cocoanut	2	2	0
Palmyra	1	9	6
Bagani (wild sago)	1	9	6
Dadasal (Arenga Wightie)	0	8	6

In addition to the above tree-tax, tree-rent at annas 4 per tree per annum with a local cess thereon shall be paid for Government trees to be credited to the respective Departments to which the trees belong, *e.g.*, to the Forest Department for trees standing on Forest reserves. This right was, however, waived by Government for the year under report, except in regard to Government trees tapped for the supply of shops in the Civil and Military Station of Bangalore, and those in the Madras Presidency.

(NOTE.—It is ordered to be enforced from 1901-1902.)

HEMP DRUGS.

24. *Ganja and its preparation Majum.*—The monopoly of the wholesale vend of Ganja and its preparation Majum is disposed of by tender under the minimum annual revenue guaranteed system, for such fixed period as may be ordered by Government. The wholesale vendors have to pay duty to Government at the prescribed rates on Ganja and Majum sold by them to retail vendors. The wholesale and retail prices were also fixed by Government. The total consumption of Ganja and Majum amounted to 18,748 seers; and the total receipts to Rs. 57,922.

OPIUM.

25. *Opium Administration.*—The requisite supplies of opium for sale in retail shops are obtained from time to time from the Opium Agent at Malwa and deposited in Government Treasuries, from which retail dealers purchase necessary quantities to meet the public demand. The opium consumption amounted to 3,453 seers; and receipts to Rs. 38,180.

LOCATION OF SHOPS.

26. *Location of Shops.*—The Excise shops of all kinds are located in places where they are wanted to meet the legitimate demands of the public. When new shops are applied for, the inhabitants of the locality are consulted before they are granted.

27. *General Administration.*—The direction and control of Excise Revenue are exercised by the Excise Commissioner; and the Excise Administration of Districts is carried on by the Deputy Commissioners of Districts under the general control of the Excise Commissioner. The departmental work of the subordinate Excise Officers is supervised by the Deputy Excise Commissioner and four Divisional Officers, each Division consisting of two Districts. Under them is a Subordinate Executive Staff consisting of Excise Supervisors, Inspectors, Sub-Inspectors, Tree-Examiners, and Tree-Markers. The functions of these officials are the protection and realization of Excise revenue, the prevention and detection of illicit distillation and smuggling of contraband liquors, clandestine cultivation of ganja hemp and poppy, illicit tapping of toddy-yielding trees, illicit sales of liquors and drugs, the examination of depôts and shops and liquors and drugs sold in them, and the marking of licensed toddy-yielding trees. The auction sales of the right of vend of liquors of all description and drugs are, as a rule, conducted by the Revenue Officers, who, however, derive much assistance from Excise Officers with regard to reasonable prices for shops and farms, combination amongst bidders to run down prices, and the like.

28. *Incidence of total Excise Revenue.*—The gross receipts under all heads having aggregated Rs. 36,39,340, the incidence per head of population was Rs. 0-12-0, as calculated on the population ascertained by the Census of 1891.

NOTE.—Adapting to the figures of the Preliminary Census of 1901, the incidence will be 10 annas and 8 pies for a population of 5,448,923 souls.

P. N. PURNAIYA,
Excise Commissioner in Mysore.

Bangalore,
Dated 18th June 1901.

Mysore

~~Chapter XIV~~

Excise Revenue. The Excise Revenue of the Mysore State for the year 1899-1900 was realized under the following main heads:-

Head	Receipts in lakhs of Rupees	Percentage to total Receipt
(1) Arrack and other Country spirits	18.90107	51.93
(2) Toddy	16.40273	45.08
(3) Country Beer	5493	0.16
(4) Imported Foreign liquors	3160	0.08
(5) Ganja and its preparation (Majum)	57.922	1.59
(6) Opium	38.180	1.04
(7) Miscellaneous	4205	0.12
	36.39.340	100.00

Laws regulating liquor traffic. § 2. The liquor traffic was regulated by the Excise Act XXII of 1881, as amended by Act VI of 1885 and introduced into Mysore by Regulation III of 1885, and the Rules framed thereunder. and also by Act XII of 1863 (Methylated Spirits Act) as extended to Mysore by Regulation II of 1885 and the Rules framed thereunde

The

The Hemp drugs traffic was regulated by the aforesaid Act XXII of 1881, and the Rules framed thereunder, and the Opium traffic by the Opium Act I of 1878 and the Rules framed thereunder

Arrack and other Country Spirits

Definition of Country Spirit } 3. The word "Arrack" is applied to the Country spirit at 20° under proof or 30° under proof, manufactured at the Government Central Distillery Bangalore. The former is the authorized strength of the arrack which is sold to consumers in retail shops, and the latter is permitted to be sold only where there is a demand for it Rectified or double-distilled spirits are also manufactured in the aforesaid Distillery, from which local Brandy, Whisky, Rum, and Milk-punch are prepared. Spirits are also methylated for Commercial purposes.

Method

Method of Manufacture } 4. Country spirits are now manufactured with a moveable Still called Coffey's Still, from fermented wash or wash of molasses and Vellum bark, (acacia leucophlea) and propagated yeast

Collection of Still head duty } 5. The Still-head duty on arrack and other Country spirits is levied under what is called the Central Distillery System

Description of Central Distillery System } 6. The Central Distillery is a walled enclosure with the requisite Head Buildings needed for storing materials for wash and other distilling materials and plant &c, as well as the construction and maintenance as well as the use of tanks &c for supply of water at the expense of Government. The exclusive privilege of manufacturing arrack and other Country spirits and the sale thereof for retail vend is disposed of by tender for such term and as may be ordered by Government.

By

By a separate agency the liquor is carried free of duty to the Depôts attached to the Distillery, and established in convenient centres for distribution for retail vend. All the Distillery appliances are provided by Manufacturers themselves. The Manufacturers pay a monthly rent of Rs 500 for the Distillery buildings and the water supply afforded therein. Before the requisite supplies are removed from the Distillery or the Depots attached thereto, a Still-head duty of Rs 4 3/4 per gallon of 20° under proof and proportionately for other strengths should be prepaid to the Government local Treasuries, and the price of the liquors should be paid to the Manufacturers at their contract rates. The present contract rate is 6 1/3 annas per gallon of 20 under proof. The privilege of retail vend is separately disposed of either for each individual shop as an independent shop by itself or for a defined vend area comprising a group of a small number of shops

Supervision

Supervision over the Distillery

7 The supervising establishment at the Distillery consists of 2 Excise Inspectors, 1 Accountant 2 Sub Inspectors, 2 Naiks, 9 peons and 1 Sweeper. The Supervisors are required to see that the premises and vessels are kept clean, to watch the fermenting, works or wash, to inspect the material used by the Manufacturers for distillation, to allow only good articles to be used for the preparation of wash or wash to go into still and to keep strict control over distillation. They must, moreover, examine the liquor to duly after manufacture tests. They have to store all liquors securely, and to issue all supervision removal and to issue passes for consignment. [illegible] to be removed from the distillery.

Number of Retail shops

8 The number of retail shops opened during the year was 801. The ratio of shops to the villages

villages, population, and area was 1 shop for 18 villages, 5072 inhabitants and 29 square miles

Total issues of spirits and incidence } 9. The total quantity of spirits issued from the Government Central Distillery and Bonded Depots attached thereto on prepayment of Still-head duty was 325,563 gallons in terms of 20° Under proof, the incidence per head of population being 3.4 drams.

Gross Receipts and incidence } 10. The gross receipts from Still-head duty and shop rents amounted to Rs 18,90,107, the incidence of taxation per head of population being Rs 0-6-2

Country Fermented liquors

Toddy 11 Toddy (known in the North of India as Tari) is the sap of different kinds of the palm

Unfermented Toddy } 12 Unfermented toddy is exempted from the provisions of the aforesaid Excise Act; but no

unfermented

fermented toddy is manufactured as no jaggery or molasses is now manufactured from sweet toddy in the Mysore State.

Fermented toddy 13. Fermented toddy is the means of rents payable for the right to retail, rent which are determined by the results of the auction sales of the retail shops and also by the means of the free-tax system, under which a fixed tax is charged for every tree from which it is intended to draw

Free tax System 11. Under the free tax system the right of vending toddy (which is made in duplicate) shops or groups of shops according to local circumstances in regard to the distance of toddy-yielding trees from the shops is sold by public auction on condition that the licensees of the shops shall pay the purchase money or rent of the shops in equal monthly instalments commencing from the 1st April of the year to which the licenses relate; that they shall

draw

draw toddy from the trees in the groves
assigned to the shops; that they shall
be at liberty to draw toddy from trees
in private lands under arrangements
between themselves and the owners of
such lands; that they shall not sell
toddy to the public at less than the retail
sales fixed by Government; and that
they shall not draw toddy from any
tree without a tapping license therefor
to be obtained by payment of tree-
tax at the following rates:—

Description of trees	Rates of tree-tax including local Cess per tree per annum		
	Rs-	as-	ps
Date	1	1	0
Cocoanut	2	2	0
Palmyra	1	9	6
Bagani (Wild Sago)	1	9	6
Dadasal (Arenga Digitata)	0	8	6

In addition to the above
tree-tax, tree rent at annas 4 per tree
per annum with a local cess thereon
shall be paid for Government trees
to be credited to the respective depart-
ments to which the trees belong e.g. to
the Forest Department for trees
standing on Forest Reserves. This

right

result was however waived by Mysore: and for this reason under report excepting in regard to Government trees marked for the supply of stores in the Civil and Military Station of Bangalore and those in the Madras Presidency. (Note) It is stated to the contrary effect from (1901-1902):

Arrangements with Madras Government and Civil and Military Station of Bangalore for mutual supply of Toddy

15% Abkari Commission on the gross collections of the Toddy tax system of the Abkari Administration of Toddy Revenue

an arrangement was arrived at with the Madras Government, under which the tree-tax on toddy procured from the trees in the Madras Presidency but consumed in the Mysore State is credited to Mysore Government, and vice versa - the rates of tree-tax to be paid in such cases being the highest enforced on either side of the frontier: The same principle has been adopted in regard to the supply of toddy to the troops in the Civil and Military Station of Bangalore

Description

Description of toddy in use } 16. In the maidan talukś the toddy extracted from date palm (phœnix sylvestris), is generally consumed, the toddy extracted from Cocoanut (cocos nucifera) and palmyra palm (borassus flabelliformis) being very rarely consumed, and in the malnad talukś, the toddy drawn from hagam or wild sago palm (caryota urens) is chiefly consumed The dadagal palm (arenga wightii) is not yet tapped in the Mysore State, the trees not being situated in convenient tracts.

Toddy shops 17 The toddy shops opened during the year under report numbered 2943, the ratio of the same to the villages, population and area, being 1 shop to 6 villages, 1646 inhabitants and 9.5 square miles.

Number of trees tapped } 18 The total number of toddy-yielding trees tapped was 5,21,653.

Toddy Consumption 19 The Consumption of

of Date Toddy amounted to 1284084 gallons
sumed; amounted to 1284084 gallons
the incidence per head of population
being 2·6 gallons

Gross revenue from Toddy of 1911. The total receipts
from Toddy amounted to Rs 1640273, the
incidence per head of population being

Foreign Beer 21. No breweries exist
in my Zone of State, excluding the recent
laid Military Station of Bangalore.
The Canteen Beer Taverns in the Bangalore
City are let out to public auction and
sold to the highest bidders
on condition that they shall sell there
in only approved Country beer manu-
factured in the Civil and Military
Stations of Bangalore or on the Nilgiris
or such other approved Breweries, in
India, and that the licensees shall be in
addition to their rent pay the prescribed
duty of 2 annas per gallon
of beer bought by them in the Mofussil
The total Consumption of foreign
beer amounted to 1480 gallons. The
total receipts amounted to 5793 Rupees.

A Kiboja

Akkiboja (Kee beer) 22. In some malnad tracts a fermented liquor called Akkiboja is manufactured and sold In the preparation of it some intoxicating substances including Ganja are used. It has been recommended to Government that this liquor should be brought* within the purviews of the Excise Act.

Note. Akkiboja has since been brought under the Excise Laws by Notification of Government No 9111 dated 13th May 1901 R. 70-93. Each shop has to be licensed and has to pay a license fee of Rs 5 or Rs 10 according to its importance, ie consumption in it

Imported Foreign liquors,

Imported Foreign liquors } 23. The foreign spirits and foreign fermented liquors permitted to be sold in this State, are those manufactured in Europe, America or Australia and imported into Mysore after due payment of duty to the British Indian Government at the Port of Importation in India.

In

In order to prevent the licensees not to sell liquor to persons from sexual undercolo of such licences should be avoided the Deputy Commissioners of Excise are required to exercise the greatest care possible in admitting into the licensed limits brands not authorized without from Europe, America, Australia so as not to admit into any brands blended in India without the previous sanction of the Government which is granted on the execution of a guarantee by the licensees that no country liquor in any shape enters into the composition of such brands. The revenue from these liquors is derived from fixed licensed fees. The total receipts amounted to Rs 3,160.

Tenasserim Division

Ganja and its preparations Madras

24. The monopoly of the wholesale vend of Ganja and its preparation Madras is disposed of by tender under the minimum annual revenue guaranteed

ranteed system, for such fixed a
mod as may be ordered by Govern
ment The wholesale vendors have
o pay duty to Government at the
rescribed rates on Ganja and
Majum sold by them to retail
endors. The wholesale and retail price
re also fixed by Government The
tal consumption of Ganja and Majum
mounted to 18,748 seers, and the total
eceipts to Rs 57,922

Opium

Opium Administration. 25. The requisite supplies of opium for sale in retail shops are obtained from time to time from the Opium Agent at Malwa and deposited in Government Treasuries, from which retail dealers purchase necessary quantities to meet the public demand. The Opium Consumption amounted to 3,453 seers; and receipts to Rs 38,180.

Location of shops

Location of shops 26. The Excise shops of all kinds are located in places where they are wanted to meet the legitimate

to actual demands of the public.

When new shops are applied for, the inhabitants of the locality are consulted before they are granted

General Administration

27. The direction and control of Excise Revenue are exercised by the Excise Commissioners; and Excise Administration of Districts is carried on by the Deputy Commissioners of Districts under the general control of the Excise Commissioners. The departmental work of the subordinate Excise Officers is supervised by the Deputy Excise Commissioners and the Divisional officers each Division consisting of 2 Districts. Under them is a subordinate executive staff consisting of Excise Subdivision Inspectors, Sub-Inspectors Tree-Examiners, and Tree-markers. The functions of these officials are the protection and realization of Excise Revenue, the prevention and detection of illicit distillation and smuggling of contraband liquors, clandestine cultivation of ganja hemp, and poppy, illicit tapping of toddy-yielding trees illicit sales of liquors and

and drugs, the examination of Depôts and shops and liquors and drugs sold in them, and the marking of licensed toddy-yielding trees. The auction sales of the right of vend of liquors of all descriptions and drugs are, as a rule, conducted by the Revenue officers, who, however, derive much assistance from Excise Officers with regard to reasonable prices for shops and farms, combination amongst bidders to run down prices, and the like.

Incidence of total Excise Revenue

28 The gross receipts under all heads having aggregated Rs 36,39,340 the incidence per head of population was Rs. -12--, as calculated on the population ascertained by the Census of 1891.

Note.-- Adopting to the figures of the preliminary census of ~~1901~~, the incidence will be 10 annas and 8 pies for a population of 54,48,923 souls.

M. Devanagaya

Excise Commissioner

in Mysore

Bangalore
Dated 18th June 1901

12 copies Report
supplied
to Mr. Quinton Dec 10

MYSORE.

1. *Excise Revenue.*—The Excise Revenue of the Mysore State for the year 1899-1900 was realized under the following main heads:—

Head.	Receipts in lakhs of rupees.	Percentage to total receipts.
(1) Arrack and other Country Spirits	18,90,107	51·93
(2) Toddy	16,40,273	45·08
(3) Country Beer	5,493	0·16
(4) Imported Foreign Liquors	3,160	0·08
(5) Ganja and its preparation (Majum)	57,922	1·59
(6) Opium	38,180	1·04
(7) Miscellaneous	4,205	0·12
Total	36,39,340	100·00

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4. *Method of Manufacture.*—Country spirits are now manufactured in a powerful still called "Coffey's Still" from fermented worts or wash of molasses and vellum bark (*acacia leucophlæa*) and propagated yeast.

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11. *Toddy.*—Toddy (known in the north of India as *tari*) is the sap of different kinds of the palm.

12. *Unfermented Toddy.*—Unfermented toddy is exempted from the provisions of the aforesaid Excise Act; but no unfermented toddy is manufactured, no jaggory or molasses being now made from sweet toddy in the Mysore State.

13. *Fermented Toddy.*—Shop rent as determined by auction sale plus a fixed tax on each tree tapped from the revenue from this source.

14. *Tree-tax System.*—Under the Tree-tax System, the right of vending toddy in each individual shop or group of shops according to local circumstances in regard to the distance of toddy-yielding trees from the shops, is sold by public auction, on condition that the licensees of the shops shall pay the purchase money or rent of the shops in equal monthly instalments commencing from 1st July of the year to which the licenses relate; that they shall draw toddy from the trees in the groves assigned to the shops; that they shall be at liberty to draw toddy from trees in private lands under arrangements between themselves and the owners of such lands; that they shall not sell toddy to the public at less than the retail rates fixed by Government; and that they shall not draw toddy from any tree without a tapping license therefor to be obtained by payment of tree-tax at the following rates :—

Description of trees.	Rates of tree-tax including local cess per tree per annum. Rs.	a.	p.
Date	1	1	0
Cocoanut	2	2	0
Palmyra	1	9	6
Bagani (wild sago)	1	9	6
Dadasal (Arenga Wightii)	0	8	6

In addition to the above tree-tax, a tree-rent at annas 4 per tree per annum with a local cess thereon is levied on Government trees and is credited to the Departments to which the trees belong, *e. g.*, to the Forest Department for trees standing on Forest reserves.

15. *Arrangements with Madras Government and Civil and Military Station of Bangalore for Mutual supply of Toddy.*—Under an arrangement with the Madras Government, the tree-tax on the trees in the Madras Presidency tapped for consumption in the Mysore State, is credited to the Mysore Government, and *vice versa*, the rate being the highest in force on either side of the frontier. The same principle has been adopted in regard to the supply of toddy to the pshos in the Civil and Military Station of Bangalore.

16. *Description of Toddy in use.*—In the *maidan* taluks the toddy extracted from date palm (*phœnix sylvestris*) is generally consumed, the toddy extracted from cocoanut (*cocusnucifera*) and palmyra palm (*borassus flabelliformis*) being consumed to a smaller extent; and in the *malnad* taluks, the toddy drawn from bagani or wild sago palm (*caryota urens*) is chiefly consumed.

17. *Toddy Shops.*—The toddy shops open during the year under report, numbered 2,943, the ratio of the same to the villages, population and area, being 1 shop to 6 villages, 1,646 inhabitants, and 9·5 square miles.

18. *Number of Trees Tapped.*—The total number of toddy-yielding trees tapped was 521,653.

19. *Toddy Consumption.*—The consumption of date toddy amounted to 12,840,840 gallons, the incidence per head of population being 2·6 gallons.

20. *Gross Revenue from Toddy.*—The total receipts from toddy amounted to Rs. 16,40,273, the incidence per head of population being Rs. 0-5-3.

21. *Country Beer.*—No breweries exist in the Mysore State, excluding the Civil and Military Station of Bangalore. The country beer taverns in the Bangalore City are put up to public auction and sold to the approved highest bidders, on condition that they shall sell therein any approved country beer manufactured in the Civil and Military Station of Bangalore or on the Nilgiris or in any other approved brewery in India; and that the licensees shall, in addition to shop rent, pay the prescribed duty of 2 annas per gallon of beer brought by them to the shops. The total consumption of country beer amounted to 14,680 gallons. The total receipts amounted to Rs. 5,493.

22. *Akkibhoja* (rice beer).—In some malnad tracts a fermented liquor called Akkibhoja is manufactured and sold. In the preparation of it some intoxicating ingredients substances, including ganja, are used.

NOTE.—Akkibhoja has recently been brought under the Excise Laws. Each shop has to be licensed and has to pay a license fee of Rs. 5 or Rs. 10 according to importance, *i. e.*, consumption it.

IMPORTED FOREIGN LIQUORS.

23. *Imported Foreign Liquors.*—The foreign spirits and foreign fermented liquors permitted to be sold in this State are those manufactured in Europe, America or Australia and imported into Mysore after due payment of duty to the British Government. The revenue from fixed license fees amounted to Rs. 3,160.

HEMP DRUGS.

24. *Ganja and its preparation Majum.*—The monopoly of the wholesale vend of Ganja and its preparation Majum is disposed of by tender under the minimum annual revenue guaranteed system, for such fixed period as may be ordered by Government. The wholesale vendors have to pay duty to Government at the prescribed rates on Ganja and Majum sold by them to retail vendors. The wholesale and retail prices have also been fixed by Government. The total consumption of Ganja and Majum amounted to 18,748 seers; and the total receipts to Rs. 57,922.

OPIUM.

25. *Opium Administration.*—The requisite supplies of opium for sale in retail shops are obtained from time to time from the Opium Agent at Malwa

and deposited in Government Treasuries, from which retail dealers purchase the quantities required to meet the public demand. The opium consumption amounted to 3,453 seers; and receipts to Rs. 38,180.

LOCATION OF SHOPS.

26. *Location of Shops.*—The Excise shops of all kinds are located in places where they are wanted to meet the legitimate demands of the public. When new shops are applied for, the inhabitants of the locality are consulted before they are granted.

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28. *Incidence of total Excise Revenue.*—The gross receipts under all heads, aggregated Rs. 36,39,340, the incidence per head of population being Rs. 0-12-0 as per Census of 1891 and as per Preliminary Census of 1901 10 annas and 8 pies.

P. N. PURNAIYA,
Excise Commissioner in Mysore.

Bangalore,
Dated 18th June 1901.

MYSORE.

1. *Excise Revenue.*—The Excise Revenue of the Mysore State for the year 1899-1900 was realized under the following main heads:—

Head.	Receipts in lakhs of rupees.	Percentage to total receipts.
(1) Arrack and other Country Spirits	18,90,107	51·93
(2) Toddy	16,40,273	45·08
(3) Country Beer	5,493	0·16
(4) Imported Foreign Liquors	3,160	0·08
(5) Ganja and its preparation (Majum)	57,922	1·59
(6) Opium	38,180	1·04
(7) Miscellaneous	4,205	0·12
Total	36,39,340	100·00

2. *Law regulating Liquor Traffic.*—The liquor traffic was regulated by the Excise Act, XXII of 1881, as amended by Act VI of 1885, and introduced into Mysore by Regulation III of 1885, and the Rules framed thereunder, and also by Act XVI of 1863 (Methylated Spirits Act), as extended to Mysore by Regulation II of 1885, and the Rules framed thereunder. The hemp drugs traffic was regulated by the aforesaid Act XXII of 1881, and the Rules framed thereunder, and the opium traffic by the Opium Act, I of 1878, and the Rules framed thereunder.

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NOTE.—Akkibhoja has recently been brought under the Excise Laws. Each shop has to be licensed and has to pay a license fee of Rs. 5 or Rs. 10 according to importance, *i. e.*, consumption it.

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23. *Imported Foreign Liquors.*—The foreign spirits and foreign fermented liquors permitted to be sold in this State are those manufactured in Europe, America or Australia and imported into Mysore after due payment of duty to the British Government. The revenue from fixed license fees amounted to Rs. 3,160.

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24. *Ganja and its preparation Majum.*—The monopoly of the wholesale vend of Ganja and its preparation Majum is disposed of by tender under the minimum annual revenue guaranteed system, for such fixed period as may be ordered by Government. The wholesale vendors have to pay duty to Government at the prescribed rates on Ganja and Majum sold by them to retail vendors. The wholesale and retail prices have also been fixed by Government. The total consumption of Ganja and Majum amounted to 18,748 seers; and the total receipts to Rs. 57,922.

OPIUM.

25. *Opium Administration.*—The requisite supplies of opium for sale in retail shops are obtained from time to time from the Opium Agent at Malwa

and deposited in Government Treasuries, from which retail dealers purchase the quantities required to meet the public demand. The opium consumption amounted to 3,453 seers; and receipts to Rs. 38,180.

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P. N. PUTTAIYA,
Excise Commissioner in Mysore.

Bangalore,
Dated 18th June 1901.

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1. *Excise Revenue.*—The Excise Revenue of the Mysore State for the year 1899-1900 was realized under the following main heads:—

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(2) Toddy	16,40,273	45·08
(3) Country Beer	5,493	0·16
(4) Imported Foreign Liquors	3,160	0·08
(5) Ganja and its preparation (Majum)	57,922	1·59
(6) Opium	38,180	1·04
(7) Miscellaneous	4,205	0·12
Total	36,39,340	100·00

2. *Law regulating Liquor Traffic.*—The liquor traffic was regulated by the Excise Act, XXII of 1881, as amended by Act VI of 1885, and introduced into Mysore by Regulation III of 1885, and the Rules framed thereunder, and also by Act XVI of 1863 (Methylated Spirits Act), as extended to Mysore by Regulation II of 1885, and the Rules framed thereunder. The hemp drugs traffic was regulated by the aforesaid Act XXII of 1881, and the Rules framed thereunder; and the opium traffic by the Opium Act, I of 1878, and the Rules framed thereunder.

ARRACK AND OTHER COUNTRY SPIRITS.

3. *Definition of Country Spirit.*—The word "Arrack" is applied to the country spirit at 20° under-proof or 30° under-proof, manufactured at the Government Central Distillery, Bangalore. The former is the authorized strength of the arrack which is sold to consumers in retail shops, and the latter is permitted to be sold only where there is a demand for it. Rectified or double-dstilled spirits are also manufactured in the aforesaid distillery, from which local brandy, whisky, rum, and milk-punch are prepared. Spirits are also methylated for commercial purposes.

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5. *Collection of Still-head Duty.*—The still-head duty on arrack and other country spirits is levied under what is called the "Central Distillery System."

6. *Description of Central Distillery System.*—The Central Distillery is a walled enclosure with the requisite buildings inside for storing worts or wash and other distilling materials and liquors; and its construction and maintenance, as well as those of tanks and pipes for supply of water, are at the expense of Government. The exclusive privilege of manufacturing in it arrack and other country spirits and supplying the same for retail vend, is disposed of by tender for such fixed period as may be ordered by Government. The price at which arrack is supplied under the present contract is $6\frac{1}{3}$ annas per gallon of 20° U. P. By a separate agency the liquor is carried *free of duty* to the depôts attached to the Distillery, and established in convenient centres for distribution for retail vend. All the Distillery appliances are provided by manufacturers themselves. The manufacturers pay a monthly rent of Rs. 500 for the Distillery buildings and the water-supply afforded therein. Before the requisite supplies are removed from the Distillery or the depôts attached thereto, a still-head duty of Rs. $4\frac{3}{4}$ per gallon of 20° under-proof and proportionately for other strengths should be prepaid to the Government Local Treasuries, and the price of the liquors should be paid to the manufacturers at their contract rates. The privilege of retail vend is separately disposed of either for each individual shop as an independent shop by itself or for a defined vend area comprising a group of a small number of shops.

7. *Supervision over the Distillery.*—The supervising establishment at the Distillery consists of 2 Excise Supervisors, 1 Accountant, 2 Sub-Inspectors, 2 naiks, 9 peons, and 1 sweeper. The Supervisors are required to see that the premises and vessels are kept clean, to watch the fermenting worts or wash, to inspect the materials used by the manufacturers for distillation, to allow only good articles to be used for the preparation of worts or wash and only sound and properly fermented wash to go into the still, and to keep strict control over distillation. Their most important duty is to issue the spirits at the prescribed strengths using the instruments provided for the purpose. They have to store all liquors securely and prevent all surreptitious removal and to issue passes for consignments of liquors to be removed from the Distillery.

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Description of trees.	Rates of tree-tax including local cess per tree per annum. Rs.	a.	p.
Date	1	1	0
Cocoannt	2	2	0
Palmyra	1	9	6
Bagani (wild sago)	1	9	6
Dadasal (Arenga Wightii)	0	8	6

In addition to the above tree-tax, a tree-rent at annas 4 per tree per annum with a local cess thereon is levied on Government trees and is credited to the Departments to which the trees belong, *e. g.*, to the Forest Department for trees standing on Forest reserves.

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P. N. PURNAIYA,
Excise Commissioner in Mysore.

Bangalore,
Dated 18th June 1901.

Subd to 2d Councillor

No application has been made from this Office to the Residency for Mr Meyers' Memorandum on the Excise administration in India

Please see the Excise Commissioner's D.O. attached

H. 7/9/01

Read
7.9.01

The Resident told me sometime ago that he wished to get us a council of coins if required & shall speak to him about this when I next see him

H
9-9-01

Excise Keep with connected papers H 9/9/01

Sept 1901

Bangalore

My dear Sir

Some time ago
the 2nd Commissioner promised
to supply to the Residency
for a copy of his yearly
memorandum on
the Income Tax in India
If you have got it, I shall
be glad to get the same
for me. Yours sincerely
C. Srinivasa Rao
Dy. Secy. Bar

THE RESIDENT MYSORE

BANGALORE

October 1901.

My dear Mr. Sreenivasaiengar,

As requested in your demi-official letter dated the 11th September 1901, Mr. Crawford desires me to send you the accompanying two copies of Mr. Meyer's "Memorandum on excise administration in India".

Yours sincerely,

L. Russell.

C. Sreenivasaiengar Esquire,
Member, Mysore Council.

11th October 1907

Fair copy despatched

My Dear Sir

I herewith send you a copy of Mr. Meyers "Memorandum on Excise administration in India" as requested in your D.O. letter of the 7th ult. ~~The delay was unavoidable as the 2nd Councillor had to write it and get the Copy from the Resident.~~

Yours sincerely

29/10/07

Deputy Secretary

P.R. Purnaiya Esqre
B.A.
Excise Commr
in Mysore

Devasthanam Office
(4. Branch)
16/11/07.

Dear Mr K.V. Lakshmana Rao

I request you will kindly send me 4778-99 which was submitted to the Devasthanam with T.A.R. letter No. 30/3/07 with T.A.R. letter No. 622 dt 26/3/07 requesting him to ascertain to recommend the possibility of either providing or sharing lavatories for the use of the detective staff of these Offices. This is req. for ref. to 4. Comm's No 3071/137 of 4/5 4. Contents on the subject which is pending disposal

Yours sincerely
16/11/07 Lakshmanachar
4th Branch.

P.T.O.

Ex 70 9118/03.

MYSORE GOVERNMENT
AUG 1903
REVENUE SECRETARIAT

1

From P. N. Purnaiya Esquire BA.
Excise Commissioner
in Mysore

To H. V. Nanjundayya Esq MA BL
Secretary to the Government of
H. H. the Maharaja of Mysore
General & Revenue Depts

Dated 29th July 1903

Despatched ~~Do~~

Received Serial No. 1

General No. 1051
No. 32

Enclosure No.

Subject

Solicits that copies of the Meijer's memorandum on excise administration in India received by Government every year may be kindly sent for reference in the office

Excise
1-8-03

MGCPB—50 reams—6-12.

2

Excise Commissioner's office
Bangalore. Dated 29th July 19

No.

From

P N. Purnaya Esqure BA
Excise Commissioner
in Mysore

To

H. V. Nunjundayya Esqr. MA
Secretary to the Governmen
H. H. the Maharaja of My
General & Revenue Depart

Sir,

I have the honour to solicit that Copies of the Meyer's memorandum on Excise administration in India, received Government every year, may be kindly sent for reference in this office.

I have the honour to

Sir,

Your most obedient serva

For Excise Commissioner
in Mysore

Office Draft. (Docket.)

Mysore Dewan's Office,
Excise Branch.

To
The Resident
in Mysore

Date of passing the draft 14/8/03
Date of despatch 15/8/03

Serial No. 2

Regd. No. 744
File No. & date (if any) Ex.

No. of Encls.

His letter no 1051/32
of 29.7.03, requesting
the supply of three
copies of the Mysore
Memorandum on
Excise administration
during 1902-03

~~Has the honor to state~~
~~that to~~ the Govt. does not seem to
have an annual
publication corresponding
~~to the Mysore~~ to enquire
whether the Excise
Commissioner

4

Ex 108 & 27/1903.

MYSORE GOVERNMENT 1903 27 AUG. 1903 GENERAL & REVENUE SECRETARIAT

5

From P N Purnaiya Esqr BA.
Excise Commissioner
in Mysore

To H V Nunjundayya Esq MA BL
Secretary to the Government of
H.H. the Maharaja of Mysore
General and Revenue Depts

3

Dated 21 & 22 August 1903.
Despatched 24.8.03

Received

General No. 1798 Serial No. 3
No. 80

Enclosure No

Subject

With reference to Secretary docket no 1414/Ex dated 14-8-03 requests that a copy of each of the 2nd and 3rd Editions of the Meyer's memorandum on Excise Administration in India may be kindly obtained and supplied for reference

4 cir 26 8 03

Note Cond & Drafted

28.8.03

MGCPB—50 reams.—6-12-02.

6

No 1798
80

Excise Commissioners off
Bangalore; Dated 21st Augu
1903

From

P. V. Purnaiya Esquire BA.
Excise Commissioner
in Mysore

To

H. Y. Nunjundayya Esqr. MA.
Secretary to the Government
His Highness the Maharaja of M
General & Revenue Department

Sir,

With reference to your docket no: 1
dated 14th August 1903, I have the honou
state that the Meyers memorandum on the
Excise Administration in India is not an an
publication, but is reprinted once in t
or three years, when the changes become too
many to require a republication. It
been ascertained that Meyer's books (1) Re Op
and (2) intoxicating liquors and hemp dru
have gone through 2nd and 3rd Editions, respe
It is therefore requested that a copy of ea
of the above editions may be kindly obtai
and supplied for reference.

I have the honour to
Sir
your most obedient serv
[illegible]

for Excise Commissione
[illegible]
in Mys

7

Office Draft. (Letter.)

Mysore Government;
General & Revenue Secretariat,
Excise Branch.

To W. C. H. Meares Esqr ICS
First Class Collector
Bangalore Division
Bangalore

4

Date of passing the draft 29.8.03
Date of despatch 29.8.03

Regd. No. 183
File No. & date (if any) Ex

No. of Encls. Serial No. 4

Secy
3/10/03

Sub^o Wms Dewan
for information
Secy
3/10/03

Sir,

I am directed to request the favour of your obtaining for the Durbar 2 Copies of the 2nd & the 3rd Editions of Mrs Meyers memorandum on Excise administration in Mysore relative (respectively to (1) opium & (2) Intoxicating liquors exclusive

Pol.369. 9

No. 4264 Rect 7/9/03

Ex.137

FROM

R. C. H. MOSS. KING, Esq., I. C. S.,
FIRST ASSISTANT TO THE RESIDENT IN MYSORE.

12795
7.9.03

9.IX.03

To

The Dewan of Mysore.

Serial No. 5

Dated Bangalore, 5th September 1903.

SIR,

As desired in Mr. Anantasami Rao's letter No.183 Ex., dated the 29th August 1903, I am directed to forward two copies of Mr. Meyer's memoranda on the Excise Administration in India as noted on the margin.

2nd edition relating to opium.	) in India as noted
3rd " relating to Intoxicating Liquors.	)
3rd " relating to Hemp drugs.	)
	) on the margin.

One copy of each of the Bks submd. for perusal.
7/9/03

I have the honour to be,

Sir,

Your most obedient servant,

First Assistant Resident.

VS

Office Draft. (Docket.)

Mysore Government,
General & Revenue Secretariat.

To

The Excise Commissioner
in Mysore

6 Serial No. 6

Date of passing the draft
Date of despatch 15-9-05

0

Regd. No. 259
File No. & date (if any)

No. of Encls. 3 books Ex

His Correspondence ending
with his letter No. 1798 dt 21.8.05
re Mr Meyers memorandum
on the Excise Administration
in Indra being supplied
him

2.d Edn. relating to Opium
3.d Intoxicating liquors
4.th Hemp drugs

With reference to the above
has the honor to forward
herewith ~~the~~ a Copies
of Mr. Meyers memorandum
on the Excise Administration
in Indra as noted on the margin

By order

Secretary